

e-CTIM TECH-DT 40/2017

30 May 2017

TO ALL MEMBERS

TECHNICAL

Direct Taxation

[INCOME TAX \(EXEMPTION\) \(NO. 12\) 2016 \(AMENDMENT\) ORDER 2017 \[P.U. \(A\) 144/2017\]](#)

The above [Order](#) was gazetted on 23 May 2017 and amends the [Income Tax \(Exemption\) \(No. 12\) Order \[P.U. \(A\) 346/2016\]](#) which is in relation to tour operating business which was reported in our [e-CTIM TECH-DT 10/2017](#) dated 25 January 2017.

Please refer to our note in the above-mentioned [e-CTIM](#) under “Conditions for exemption” for the “(No. 12) Order” pertaining to the reference to “tourists from outside Malaysia” in subparagraph 5(3) which appears to be erroneous. The error is now rectified by substituting the words “tourists from outside Malaysia” with the words “local tourists”.

Members may read the Order in full at the [Attorney General Chamber's website](#).

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